Before the Federal Communications Commission Washington, D.C. 20554

In the Matter of)	
Regulatory Treatment of Debit Balances in Deferred Taxes Under Section 65.830)))	WCB/Pricing No. 07-19
	ORDER	

Adopted: November 13, 2007 Released: November 14, 2007

By the Associate Chief, Wireline Competition Bureau:

- 1. On January 25, 2007, GVNW Consulting, Inc. (GVNW) filed a petition for declaratory ruling on behalf of several client telephone companies. The petition requested that the Commission find that the reference to interstate deferred taxes (Accounts 4100 and 4340) in section 65.830(a)(1) of the Commission's rules may include negative or debit balances booked to Account 4340, with the consequence that the negative balances are added to the rate base until the timing difference is resolved.²
- 2. On October 17, 2007, GVNW submitted a request to withdraw its petition.³ We grant GVNW's request to withdraw its petition without prejudice.
- 3. ACCORDINGLY, IT IS ORDERED that, pursuant to the authority in sections 1-4 and 201 of the Communications Act, 47 U.S.C. §§ 151-154, 201, and the authority delegated under sections 0.91, 0.291 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, the GVNW request to withdraw the Petition for Declaratory Ruling IS GRANTED.
- 4. IT IS FURTHER ORDERED that, pursuant to the authority in sections 1-4 and 201 of the Communications Act, 47 U.S.C. §§ 151-154, 201, and the authority delegated under sections 0.91, 0.291 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, the GVNW Petition IS WITHDRAWN WITHOUT PREJUDICE.

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¹ See Regulatory Treatment of Debit Balances in Deferred Taxes Under Section 65.830, Petition for Declaratory Ruling of GVNW Consulting, Inc. (filed Jan. 26, 2007).

² See 47 C.F.R. § 65.830(a)(1).

³ See Regulatory Treatment of Debit Balances in Deferred Taxes Under Section 65.830, Request to Withdraw Petition for Declaratory Ruling of GVNW Consulting, Inc. (filed Oct. 17, 2007).

5. IT IS FURTHER ORDERED, pursuant to the authority delegated under section 0.91, 0.291, and 1.102 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, 1.102, this order SHALL BE EFFECTIVE upon release.

FEDERAL COMMUNICATIONS COMMISSION

Donald K. Stockdale, Jr. Associate Chief, Wireline Competition Bureau